CURRENTS COMMUNITY DEVELOPMENT DISTRICT

ADOPTED BUDGET

FISCAL YEAR 2026

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

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Currents Community Development District
General Fund - Budget
Fiscal Year 2026

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
Revenues and Other Sources					
Carryforward	$ -	$ -	$ -	$ -	Cash to Fund Fiscal Year Operations
Interest Income - General Account	$ -	$ -	$ -		
Assessment Revenue					
Assessments - On-Roll	$ 437,328	$ 240,843	$ 437,328	$ 765,687	Assessments on the tax bill from property owners
Assessments - Off-Roll	$ -	$ -	$ -		Assessments billed directly to Developer
Contributions - Private Sources					
Taylor Morrison	$ -	$ -	$ -	$ -	
Total Revenue & Other Sources	**$ 437,328**	**$ 240,843**	**$ 437,328**	**$ 765,687**	
Appropriations					
Legislative					
Board of Supervisor's Fees	$ -	$ -	$ -	$ -	Statutory Required Fees (Waived by Board)
Board of Supervisor's - FICA	$ -	$ -	$ -	$ -	Fica (if applicable)
Executive					
Professional - Management	$ 44,000	$ 18,333	$ 44,000	$ 47,000	District Manager
Financial and Administrative					
Audit Services	$ 4,400	$ -	$ 4,400	$ 4,500	Statutory required audit Yearly
Accounting Services	$ 38,000	$ 15,833	$ 38,000	$ 40,000	Accounting
Assessment Roll Preparation	$ 34,000	$ 14,167	$ 34,000	$ 40,000	Assessment Roll Preparation
Arbitrage Rebate Fees	$ 1,500	$ -	$ 1,500	$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
Other Contractual Services					
Recording and Transcription	$ -	$ -	$ -	$ -	Transcription of Board Meetings
Legal Advertising	$ 2,000	$ 1,551	$ 4,200	$ 4,200	Statutory Required Legal Advertising
Trustee Services	$ 11,500	$ -	$ 11,250	$ 11,250	Trustee Fees for Bonds
Dissemination Agent Services	$ 5,000	$ 3,500	$ 5,000	$ 5,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	$ -	$ 500	$ 1,500	$ 1,500	
Property Appraiser Fees	$ 1,500	$ 200	$ 500	$ 750	Fees to place assessments on Tax Bills
Bank Service Fees	$ 350	$ -	$ 250	$ 250	Bank Fees - Governmental Accounts
Travel and Per Diem	$ -			$ -	
Communications and Freight Services					
Telephone	$ -	$ -	$ -	$ -	Not Applicable
Postage, Freight & Messenger	$ 100	$ 112	$ 460	$ 500	Agenda Mailings and other Misc. Mailings
Rentals and Leases					
Miscellaneous Equipment	$ -	$ -		$ -	
Computer Services (Web Site)	$ 1,600	$ 300	$ 1,800	$ 2,400	Statutory Maintenance of District Web site
Insurance	$ 7,000	$ 6,319	$ 6,319	$ 7,000	General Liability and D&O Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ 175	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 100	$ -	$ 100	$ 100	Agenda books and copies
Office Supplies	$ -	$ -	$ -	$ -	
Legal Services					
General Counsel	$ 10,000	$ 5,313	$ 10,000	$ 10,000	District Attorney
Boundary Contraction	$ -	$ -	$ -	$ -	
Other General Government Services					
Engineering Services	$ 15,000	$ -	$ 7,500	$ 10,000	District Engineer
Contingencies	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	
Sub-Total:	**$ 176,225**	**$ 66,304**	**$ 170,954**	**$ 186,125**	
Stormwater Management Services					
Professional - Management	$ 20,000	$ 5,000	$ 20,000	$ 60,000	Asset Manager
Field Operations					
Mitigation Monitoring	$ -	$ -	$ -	$ -	N/A
Utility Services					
Electric	$ -	$ -	$ -	$ -	N/A
Repairs & Maintenance					
Lake System					
Aquatic Week Control	$ 68,400	$ 24,020	$ 72,060	$ 80,000	Periodic spraying of lakes
Lake Bank Maintenance	$ 15,000	$ -	$ 12,000	$ 22,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	$ 15,000	$ -	$ 8,000	$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitorng	$ 10,000	$ -	$ 6,000	$ 10,000	Periodic control of Invasives, Maintenance of Littorals
Control Structures, Catch basins & Outfalls	$ 7,500	$ -	$ 5,000	$ 120,000	Periodic Maintenance of Water Control Structures
Slope Survey Monitoring	$ -	$ -	$ -	$ -	Periodic Surveys of Lake Banks

Currents Community Development District
General Fund - Budget
Fiscal Year 2026

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
Preserve Services					
Repairs & Maintenance	$ 15,000	$ 4,268	$ 12,804	$ 15,000	Four (4) times/year
Monitoring	$ 15,000	$ -	$ 12,000	$ 12,000	Quarterly Permit Monitoring $3000 per quarter
Contingencies	$ 14,590	$ -	$ -	$ 27,400	10% of Repairs & Maintenance
Capital Outlay					
Aeration Systems	$ -	$ -	$ -	$ -	N/A
Littoral Shelf Plantings	$ -	$ -	$ -	$ 10,000	Additional Littoral Shelf Plantings as needed from Inspection
Erosion Restoration	$ -	$ -	$ -	$ 24,500	Restoration from Down Spout wash outs
Landscaping					
Repairs & Maintenance	$ -	$ -	$ -	$ 36,000	Mowing monthly offsite perimeter bank for drainage canal
Sub-Total:	**$ 180,490**	**$ 33,288**	**$ 147,864**	**$ 431,900**	
Reserves					
Extraordinary Capital/Operations	$ 50,000	$ -	$ 50,000	$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Operations Reserve	$ -	$ -	$ -	$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Other Fees and Charges					
Discounts/Collection Fees	$ 30,613	$ -	$ 30,613	$ 53,598	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
Total Appropriations	**$ 437,328**	**$ 99,592**	**$ 399,431**	**$ 765,687**	
Fund Balances:					
Change from Current Year Operations	$ -	$ 141,251	$ 37,897	$ -	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
Fund Balance - Beginning /Anticipated at October 1st	**$ 26,370**		**$ 26,370**	**$ 114,267**	FY 2025 Fund Balance is not sufficient to fund operations
Extraordinary Capital/Operations Appropriation	$ 50,000		$ 50,000	$ 50,000	Budgeted Funds for Long Term Capital Planning
Operations Reserve Appropriation	$ -		$ -	$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Fund Balance - Ending/Anticipated at September 30th	**$ 76,370**		**$ 114,267**	**$ 208,331**	
Uses of Fund Balance					
Operations Reserve	$ 26,370		$ 64,267	$ 108,331	Required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Reserve	$ 50,000		$ 50,000	$ 100,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	**$ 76,370**		**$ 114,267**	**$ 208,331**	

Product Type	ERU Rate	Total Projected Units	FY 2025	FY 2026
Single Family 30' - 39'	0.65	176	$ 300.39	$ 525.94
Single Family 50' - 59'	0.85	302	$ 392.82	$ 687.77
Single Family 60' - 69'	1.00	309	$ 462.15	$ 809.14
Single Family 70' - 79'	1.10	89	$ 508.36	$ 890.05
Multi-Family	0.45	374	$ 207.97	$ 364.11
	Totals:	**1250**		

Currents Community Development District
General Fund - Budget
Fiscal Year 2026

Capital Improvement Plan

Description of Capital Items	2026	2027	2028	2029	2030	2031
Water Management System						
Littoral Shelf Plantings						
Yearly Added Plantings	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Sub-Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Erosion Restoration						
E1-1						
E1-2		$3,000				
E1-3		$3,000				
E1-4			$2,000			
E1-5	$2,000					
E1-6						$2,000
E1-7				$2,000		
E1-8		$2,000				
E1-9	$2,000					
E1-10						$2,000
E1-11					$2,000	
E1-12			$2,000			
E1-13					$3,000	
E1-14				$3,000		
E1-15	$2,000					
E1-16				$2,000		
E1-17			$2,000			
E1-18	$2,000					
E1-19			$3,000			
E1-20						$3,000
E1-21						
E1-22						$2,000
E1-23				$3,000		
E1-24					$2,000	
E1-25						$3,000
E1-26		$3,000				
E1-27					$2,000	
E1-28		$2,000				
E-29	$2,000					
Contingencies at 10%	$10,000	$13,000	$9,000	$10,000	$9,000	$12,000
Sub-Total	**$20,000**	**$26,000**	**$18,000**	**$20,000**	**$18,000**	**$24,000**
CEI at 15%	$4,500	$5,400	$4,200	$4,500	$4,200	$5,100
Total	**$34,500**	**$41,400**	**$32,200**	**$34,500**	**$32,200**	**$39,100**

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2026

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest to 11/01/2021	$ -	$ -	$ -	$ -
Interest Income				
Revenue Account	$ 8,000	$ 3,394	$ 10,183	$ 8,000
Reserve Account	$ 12,500	$ 5,114	$ 15,343	$ 12,500
Interest Account	$ -	$ -	$ -	$ -
Prepayment Account	$ -	$ -	$ -	$ -
Capitalized Interest Account	$ -	$ -	$ -	$ -
Special Assessment Revenue				
Special Assessment - On-Roll	$ 701,123	$ 387,986	$ 701,123	$ 701,123
Special Assessment - Off-Roll	$ -	$ -	$ -	
Special Assessment - Prepayment	$ -	$ -	$ -	
Debt Proceeds				
Series 2019 Issuance Proceeds	$ -	$ -	$ -	$ -
Total Revenue & Other Sources	**$ 721,623**	**$ 396,495**	**$ 726,649**	**$ 721,623**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 235,000	$ -	$ 235,000	$ 240,000
Principal Debt Service - Early Redemptions	$ -	$ -	$ -	
Interest Expense	$ 423,200	$ 211,600	$ 423,200	$ 416,150
Other Fees and Charges	$ -			
Fees/Discounts for Early Payment	$ 45,867	$ -	$ 45,867	$ 45,867
Total Expenditures and Other Uses	**$ 704,067**	**$ 211,600**	**$ 704,067**	**$ 702,017**
Net Increase/(Decrease) in Fund Balance	$ 17,556	$ 184,895	$ 22,582	$ 19,606
Fund Balance - Beginning	$ 571,200	$ 571,200	$ 571,200	$ 593,782
Fund Balance - Ending	**$ 588,756**	**$ 756,095**	**$ 593,782**	**$ 613,389**
Restricted Fund Balance:				
Reserve Account Requirement			$ 327,600	
Restricted for November 1, 2026				
Interest Due			$ 203,875	
Total - Restricted Fund Balance:			**$ 531,475**	

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	82	$ 529.45	$ 529.45
Single Family 50' - 59'	77	$ 1,640.65	$ 1,640.65
Single Family 60' - 69'	135	$ 1,930.18	$ 1,930.18
Single Family 70' - 79'	69	$ 2,123.20	$ 2,123.20
Multi-Family	144	$ 868.58	$ 868.58
Total:	**507**		

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calandar)	Par Debt Outstanding
Par Amount Issued:		**$ 11,460,000**	**Varies**			
11/1/2020				$ 81,216.67		
5/1/2021		$ -	3.000%	$ 221,500.00	$ 302,716.67	$ 11,460,000
11/1/2021				$ 221,500.00		
5/1/2022		$ 215,000	3.000%	$ 221,500.00	$ 658,000.00	$ 11,245,000
11/1/2022				$ 218,275.00		
5/1/2023		$ 220,000	3.000%	$ 218,275.00	$ 656,550.00	$ 11,025,000
11/1/2023				$ 214,975.00		
5/1/2024		$ 225,000	3.000%	$ 214,975.00	$ 654,950.00	$ 10,800,000
11/1/2024				$ 211,600.00		
5/1/2025		$ 235,000	3.500%	$ 211,600.00	$ 658,200.00	$ 10,565,000
11/1/2025				$ 208,075.00		
5/1/2026		$ 240,000	3.500%	$ 208,075.00	$ 656,150.00	$ 10,325,000
11/1/2026				$ 203,875.00		
5/1/2027		$ 250,000	3.500%	$ 203,875.00	$ 657,750.00	$ 10,075,000
11/1/2027				$ 199,500.00		
5/1/2028		$ 260,000	3.500%	$ 199,500.00	$ 659,000.00	$ 9,815,000
11/1/2028				$ 194,950.00		
5/1/2029		$ 265,000	3.500%	$ 194,950.00	$ 654,900.00	$ 9,550,000
11/1/2029				$ 190,312.50		
5/1/2030		$ 275,000	4.000%	$ 190,312.50	$ 655,625.00	$ 9,275,000
11/1/2030				$ 185,500.00		
5/1/2031		$ 290,000	4.000%	$ 185,500.00	$ 661,000.00	$ 8,985,000
11/1/2031				$ 179,700.00		
5/1/2032		$ 300,000	4.000%	$ 179,700.00	$ 659,400.00	$ 8,685,000
11/1/2032				$ 173,700.00		
5/1/2033		$ 310,000	4.000%	$ 173,700.00	$ 657,400.00	$ 8,375,000
11/1/2033				$ 167,500.00		
5/1/2034		$ 325,000	4.000%	$ 167,500.00	$ 660,000.00	$ 8,050,000
11/1/2034				$ 161,000.00		
5/1/2035		$ 335,000	4.000%	$ 161,000.00	$ 657,000.00	$ 7,715,000
11/1/2035				$ 154,300.00		
5/1/2036		$ 350,000	4.000%	$ 154,300.00	$ 658,600.00	$ 7,365,000
11/1/2036				$ 147,300.00		
5/1/2037		$ 365,000	4.000%	$ 147,300.00	$ 659,600.00	$ 7,000,000
11/1/2037				$ 140,000.00		
5/1/2038		$ 380,000	4.000%	$ 140,000.00	$ 660,000.00	$ 6,620,000
11/1/2038				$ 132,400.00		
5/1/2039		$ 395,000	4.000%	$ 132,400.00	$ 659,800.00	$ 6,225,000
11/1/2039				$ 124,500.00		
5/1/2040		$ 410,000	4.000%	$ 124,500.00	$ 659,000.00	$ 5,815,000
11/1/2040				$ 116,300.00		
5/1/2041		$ 430,000	4.000%	$ 116,300.00	$ 662,600.00	$ 5,385,000
11/1/2041				$ 107,700.00		
5/1/2042		$ 445,000	4.000%	$ 107,700.00	$ 660,400.00	$ 4,940,000

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calandar)	Par Debt Outstanding
11/1/2042				$ 98,800.00		
5/1/2043		$ 465,000	4.000%	$ 98,800.00	$ 662,600.00	$ 4,475,000
11/1/2043				$ 89,500.00		
5/1/2044		$ 485,000	4.000%	$ 89,500.00	$ 664,000.00	$ 3,990,000
11/1/2044				$ 79,800.00		
5/1/2045		$ 505,000	4.000%	$ 79,800.00	$ 664,600.00	$ 3,485,000
11/1/2045				$ 69,700.00		
5/1/2046		$ 525,000	4.000%	$ 69,700.00	$ 664,400.00	$ 2,960,000
11/1/2046				$ 59,200.00		
5/1/2047		$ 545,000	4.000%	$ 59,200.00	$ 663,400.00	$ 2,415,000
11/1/2047				$ 48,300.00		
5/1/2048		$ 570,000	4.000%	$ 48,300.00	$ 666,600.00	$ 1,845,000
11/1/2048				$ 36,900.00		
5/1/2049		$ 590,000	4.000%	$ 36,900.00	$ 663,800.00	$ 1,255,000
11/1/2049				$ 25,100.00		
5/1/2050		$ 615,000	4.000%	$ 25,100.00	$ 665,200.00	$ 640,000
11/1/2050				$ 12,800.00		
5/1/2051		$ 640,000	4.000%	$ 12,800.00	$ 665,600.00	$ -

Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2026

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Revenue Account	$ 1,400	$ 229	$ 688	$ 654
Reserve Account	$ 18,000	$ 7,083	$ 21,249	$ 20,186
Interest Account	$ -	$ -	$ -	$ -
Prepayment Account	$ 7,000	$ 9,173	$ -	$ -
Capitalized Interest Account	$ -	$ -	$ -	$ -
Special Assessment Revenue				
Special Assessment - On-Roll		$ -	$ -	$ -
Special Assessment - Off-Roll	$ 470,688	$ 220,329	$ 470,688	$ 396,100
Special Assessment - Prepayment	$ -	$ 774,436	$ 774,436	$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	$ -	$ -	$ -	$ -
Total Revenue & Other Sources	**$ 497,088**	**$ 1,011,250**	**$ 1,267,061**	**$ 416,940**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ -	$ -	$ -	$ -
Principal Debt Service - Early Redemptions	$ -	$ 615,000	$ 615,000	$ -
Interest Expense	$ 470,688	$ 227,163	$ 425,213	$ 396,100
Other Fees and Charges	$ -	$ -		
Discounts for Early Payment	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 470,688**	**$ 842,163**	**$ 1,040,213**	**$ 396,100**
Net Increase/(Decrease) in Fund Balance	$ 26,400	$ 169,088	$ 226,849	$ 20,840
Fund Balance - Beginning	$ 1,081,292	$ 1,081,292	$ 1,081,292	$ 1,308,141
Fund Balance - Ending	**$ 1,107,692**	**$ 1,250,380**	**$ 1,308,141**	**$ 1,328,981**
Restricted Fund Balance:				
Reserve Account Requirement			$ 396,100	
Restricted for November 1, 2026			N/A	
Total - Restricted Fund Balance:			**$ 396,100**	

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	$ 473.95	$ 473.95
Single Family 50' - 59'	225	$ 619.78	$ 619.78
Single Family 60' - 69'	174	$ 729.14	$ 729.14
Single Family 70' - 79'	20	$ 802.06	$ 802.06
Multi-Family	230	$ 328.12	$ 328.12
Total:	**743**		

Note:

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2026 will be the interest expense due after each amortization, paid on November 1st, February 1st and May 1st.

Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calandar)
Par Amount Issued:		**$ 15,310,000**	**4.250%**		
11/1/2020				$ 119,290.42	
5/1/2021				$ 325,337.50	$ 444,627.92
11/1/2021				$ 325,337.50	
5/1/2022				$ 303,237.50	$ 628,575.00
11/1/2022				$ 303,237.50	
5/1/2023 Schedule Updated as of 02/02/2023				$ 261,481.25	$ 564,718.75
11/1/2023				$ 243,950.00	
5/1/2024 Schedule Updated as of 02/02/2024				$ 235,343.75	$ 479,293.75
11/1/2024				$ 235,343.75	
5/1/2025 Schedule Updated as of 02/01/2025				$ 198,050.00	$ 433,393.75
11/1/2025				$ 198,050.00	
5/1/2026				$ 198,050.00	$ 396,100.00
11/1/2026				$ 198,050.00	
5/1/2027				$ 198,050.00	$ 396,100.00
11/1/2027				$ 198,050.00	
5/1/2028				$ 198,050.00	$ 396,100.00
11/1/2028				$ 198,050.00	
5/1/2029				$ 198,050.00	$ 396,100.00
11/1/2029				$ 198,050.00	
5/1/2030				$ 198,050.00	$ 396,100.00
11/1/2030				$ 198,050.00	
5/1/2031				$ 198,050.00	$ 396,100.00
11/1/2031				$ 198,050.00	
5/1/2032				$ 198,050.00	$ 396,100.00
11/1/2032				$ 198,050.00	
5/1/2033				$ 198,050.00	$ 396,100.00
11/1/2033				$ 198,050.00	
5/1/2034				$ 198,050.00	$ 396,100.00
11/1/2034				$ 198,050.00	
5/1/2035				$ 198,050.00	$ 396,100.00
11/1/2035				$ 198,050.00	
5/1/2036				$ 198,050.00	$ 396,100.00
11/1/2036				$ 198,050.00	
5/1/2037				$ 198,050.00	$ 396,100.00
11/1/2037				$ 198,050.00	
5/1/2038				$ 198,050.00	$ 396,100.00
11/1/2038				$ 198,050.00	
5/1/2039				$ 198,050.00	$ 396,100.00
11/1/2039				$ 198,050.00	
5/1/2040				$ 198,050.00	$ 396,100.00
11/1/2040				$ 198,050.00	
5/1/2041		$ 9,230,000	4.250%	$ 198,050.00	$ 9,626,100.00
11/1/2041				$ -	

Note

1 - Par Outstanding - as of February 01, 2025

2 - Schedule updated as of February 01, 2025 - to the extent there are additional prepayments after February 02, 2025 the Distrrict will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.

Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget
Fiscal Year 2026

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest to 11/01/2024)	$ 321,796	$ -	$ -	$ -
Interest Income				
Revenue Account	$ -	$ 663	$ 1,989	$ 1,889
Reserve Account	$ -	$ 10,202	$ 30,606	$ 29,076
Interest Account	$ -	$ -	$ -	$ -
Prepayment Account	$ -	$ -	$ -	$ -
Capitalized Interest Account	$ -	$ 2,793	$ 3,000	$ 300
Special Assessment Revenue				
Special Assessment - On-Roll	$ 1,398,499	$ 773,868	$ 1,398,499	$ 1,398,499
Special Assessment - Off-Roll	$ -	$ -	$ -	
Special Assessment - Prepayment	$ -	$ -	$ -	
Debt Proceeds				
Series 2024 Issuance Proceeds	$ -	$ -	$ -	$ -
Total Revenue & Other Sources	**$ 1,720,295**	**$ 787,526**	**$ 1,434,094**	**$ 1,429,764**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 260,000	$ -	$ 260,000	$ 270,000
Principal Debt Service - Early Redemptions	$ -	$ -	$ -	
Interest Expense	$ 848,371	$ 321,796	$ 848,371	$ 1,040,150
Interfund Transfer Out	$ -	$ 7,499	$ 7,499	
Other Fees and Charges	$ -			
Fees/Discounts for Early Payment	$ 91,491	$ -	$ 91,491	$ 91,491
Total Expenditures and Other Uses	**$ 1,199,862**	**$ 329,295**	**$ 1,207,361**	**$ 1,401,641**
Net Increase/(Decrease) in Fund Balance	$ 520,433	$ 458,231	$ 226,733	$ 28,123
Fund Balance - Beginning	$ 982,578	$ 982,578	$ 982,578	$ 1,209,311
Fund Balance - Ending	**$ 1,503,011**	**$ 1,440,810**	**$ 1,209,311**	**$ 1,237,435**
Restricted Fund Balance:				
Reserve Account Requirement			$ 653,500	
Restricted for November 1, 2026				
Principal Due			$ -	
Interest Due			$ 513,325	
Total - Restricted Fund Balance:			**$ 1,166,825**	

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	$ 963.00	$ 963.00
Single Family 50' - 59'	225	$ 2,246.13	$ 2,246.13
Single Family 60' - 69'	174	$ 2,567.05	$ 2,567.05
Single Family 70' - 79'	20	$ 3,048.37	$ 3,048.37
Multi-Family	230	$ 1,282.45	$ 1,282.45
Total:	**743**		

Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calandar)	Par Debt Outstanding
Par Amount Issued 7/11/2024:		**$ 18,800,000**	**Varies**			
11/1/2024				$ 321,795.83	$ 321,795.83	
5/1/2025		$ 260,000	5.000%	$ 526,575.00		$ 18,540,000
11/1/2025				$ 520,075.00	$ 1,306,650.00	
5/1/2026		$ 270,000	5.000%	$ 520,075.00		$ 18,270,000
11/1/2026				$ 513,325.00	$ 1,303,400.00	
5/1/2027		$ 285,000	5.000%	$ 513,325.00		$ 17,985,000
11/1/2027				$ 506,200.00	$ 1,304,525.00	
5/1/2028		$ 300,000	5.000%	$ 506,200.00		$ 17,685,000
11/1/2028				$ 498,700.00	$ 1,304,900.00	
5/1/2029		$ 315,000	5.000%	$ 498,700.00		$ 17,370,000
11/1/2029				$ 490,825.00	$ 1,304,525.00	
5/1/2030		$ 330,000	5.000%	$ 490,825.00		$ 17,040,000
11/1/2030				$ 482,575.00	$ 1,303,400.00	
5/1/2031		$ 350,000	5.000%	$ 482,575.00		$ 16,690,000
11/1/2031				$ 473,825.00	$ 1,306,400.00	
5/1/2032		$ 365,000	5.500%	$ 473,825.00		$ 16,325,000
11/1/2032				$ 463,787.50	$ 1,302,612.50	
5/1/2033		$ 390,000	5.500%	$ 463,787.50		$ 15,935,000
11/1/2033				$ 453,062.50	$ 1,306,850.00	
5/1/2034		$ 410,000	5.500%	$ 453,062.50		$ 15,525,000
11/1/2034				$ 441,787.50	$ 1,304,850.00	
5/1/2035		$ 435,000	5.500%	$ 441,787.50		$ 15,090,000
11/1/2035				$ 429,825.00	$ 1,306,612.50	
5/1/2036		$ 460,000	5.500%	$ 429,825.00		$ 14,630,000
11/1/2036				$ 417,175.00	$ 1,307,000.00	
5/1/2037		$ 485,000	5.500%	$ 417,175.00		$ 14,145,000
11/1/2037				$ 403,837.50	$ 1,306,012.50	
5/1/2038		$ 510,000	5.500%	$ 403,837.50		$ 13,635,000
11/1/2038				$ 389,812.50	$ 1,303,650.00	
5/1/2039		$ 540,000	5.500%	$ 389,812.50		$ 13,095,000
11/1/2039				$ 374,962.50	$ 1,304,775.00	
5/1/2040		$ 570,000	5.500%	$ 374,962.50		$ 12,525,000
11/1/2040				$ 359,287.50	$ 1,304,250.00	
5/1/2041		$ 605,000	5.500%	$ 359,287.50		$ 11,920,000
11/1/2041				$ 342,650.00	$ 1,306,937.50	
5/1/2042		$ 635,000	5.500%	$ 342,650.00		$ 11,285,000
11/1/2042				$ 325,187.50	$ 1,302,837.50	
5/1/2043		$ 675,000	5.500%	$ 325,187.50		$ 10,610,000
11/1/2043				$ 306,625.00	$ 1,306,812.50	
5/1/2044		$ 710,000	5.500%	$ 306,625.00		$ 9,900,000
11/1/2044				$ 287,100.00	$ 1,303,725.00	
5/1/2045		$ 750,000	5.800%	$ 287,100.00		$ 9,150,000
11/1/2045				$ 265,350.00	$ 1,302,450.00	
5/1/2046		$ 795,000	5.800%	$ 265,350.00		$ 8,355,000
11/1/2046				$ 242,295.00	$ 1,302,645.00	
5/1/2047		$ 845,000	5.800%	$ 242,295.00		$ 7,510,000
11/1/2047				$ 217,790.00	$ 1,305,085.00	
5/1/2048		$ 895,000	5.800%	$ 217,790.00		$ 6,615,000
11/1/2048				$ 191,835.00	$ 1,304,625.00	

Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calandar)	Par Debt Outstanding
5/1/2049		$ 950,000	5.800%	$ 191,835.00		$ 5,665,000
11/1/2049				$ 164,285.00	$ 1,306,120.00	
5/1/2050		$ 1,005,000	5.800%	$ 164,285.00		$ 4,660,000
11/1/2050				$ 135,140.00	$ 1,304,425.00	
5/1/2051		$ 1,065,000	5.800%	$ 135,140.00		$ 3,595,000
11/1/2051				$ 104,255.00	$ 1,304,395.00	
5/1/2052		$ 1,130,000	5.800%	$ 104,255.00		$ 2,465,000
11/1/2052				$ 71,485.00	$ 1,305,740.00	
5/1/2053		$ 1,195,000	5.800%	$ 71,485.00		$ 1,270,000
11/1/2053				$ 36,830.00	$ 1,303,315.00	
5/1/2054		$ 1,270,000	5.800%	$ 36,830.00		$ -
11/1/2054				$ -	$ 1,306,830.00	
						$ -
		$ 18,800,000		$ 20,668,150.83		

Outstanding at September 30, 2026 $ 18,270,000